

Expedited Bill No. 6-06  
Concerning: Property Tax Credits -  
Revisions  
Revised: 4-3-06 Draft No. 1  
Introduced: April 4, 2006  
Expires: October 4, 2007  
Enacted: \_\_\_\_\_  
Executive: \_\_\_\_\_  
Effective: July 1, 2006  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: County Council

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**AN EXPEDITED ACT** to:

- (1) revise the County tax credit supplement to the state homeowners property tax credit program; and
- (2) generally amend the law governing County property tax credits.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-11A

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

**Sec. 1. Section 52-11A is amended as follows:**

**52-11A. Homeowners property tax credit.**

(a) *Definitions.* In this section, the following words have the meanings indicated.

\* \* \*

(6) Total real property tax means the product of the sum of all property tax rates on real property, including special service area rates, but not including State and municipal district rates, for the taxable year on a dwelling, multiplied by the lesser of:

(A) \$[300,000] 450,000; or

(B) the assessed value of the dwelling reduced by the amount of any assessment on which a property tax credit is granted under Section 9-105; and

reduced by any "save harmless" credit mandated under Section 9-101 of the Tax-Property Article of the Maryland Code.

\* \* \*

(c) *Amount.*

(1) The County supplemental property tax credit is the total real property tax on a dwelling, less:

(A) the percentage of the combined gross income of the homeowner calculated under paragraph (2), and

(B) the property tax credit granted under Section 9-104.

(2) The allowable percentage of combined gross income is:

(A) 0% of the first \$[15,000] 20,000;

(B) 2% of the next \$6,000;

(C) 5% of the next \$7,000;

(D) 6.5% of the next \$8,500; and

28 (E) 8% of any combined gross income over \$[36,500]  
 29 41,500.

30 \* \* \*

31 **Sec. 2. Expedited Effective Date.**

32 The Council declares that this legislation is necessary for the immediate  
 33 protection of the public interest. This act takes effect on July 1, 2006, and applies to  
 34 any tax year that begins on or after that date.

35 *Approved:*

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George L. Leventhal, President, County Council Date

37 *Approved:*

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Douglas M. Duncan, County Executive Date

39 *This is a correct copy of Council action.*

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Linda M. Lauer, Clerk of the Council Date